

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
W.R. GRACE & CO., et al.,) Case No. 01-01139 (JKF)
) (Jointly Administered)
Debtors.)

**NOTICE OF APPEAL FROM ORDER ENTERED SEPTEMBER 22, 2005
OF THE HONORABLE JUDITH K. FITZGERALD [D.I. No. 9488]**

PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(k) Profit Sharing Plan (collectively, the "Appellants") appeal to the United States District Court for the District of Delaware from the final order (the "Order") [D.I. No. 9488], dated September 20, 2005 and entered September 22, 2005, issued by United States Bankruptcy Judge Judith K. Fitzgerald, which Order denied the Appellants' Motion for Leave to File Late Proofs of Claim [D.I. No. 7571] dated January 14, 2005.

The parties to the Order appealed from and the names and addresses of their respective attorneys of record are:

Party

PacifiCorp

Counsel

Richard S. Cobb, Esquire
Megan N. Harper Esquire
LANDIS RATH & COBB LLP
919 Market Street, Suite 600
P.O. Box 2087
Wilmington, DE 19899
Telephone: (302) 467-4400
Facsimile: (302) 467-4450

Steven J. McCardell, Esquire
Jared L. Inouye, Esquire
MABEY & MURRAY LC
1000 Kearns Building
136 South Main Street
Salt Lake City, UT 84101-1685
Telephone: (801) 320-6700
Facsimile: (801) 359-8256

Van Cott Bagley Cornwall & McCarthy
401(k) Profit Sharing Plan

Richard S. Cobb, Esquire
Megan N. Harper Esquire
LANDIS RATH & COBB LLP
919 Market Street, Suite 600
P.O. Box 2087
Wilmington, DE 19899
Telephone: (302) 467-4400
Facsimile: (302) 467-4450

J. Robert Nelson, Esquire
VAN COTT, BAGLEY, CORNWALL &
MCCARTHY
50 South Main Street
Salt Lake City, UT 84144-0450
Telephone: (801) 237-0270
Facsimile: (801) 534-0058

Debtors

Laura Davis Jones, Esquire
David Carickhoff, Esquire
PACHULSKI STANG ZIEHL YOUNG JONES &
WEINTRAUB
919 Market Street, Suite 1600
Wilmington, DE 19801
Telephone: (302) 652-4100
Facsimile: (302) 652-4400

James H. M. Sprayregen, P.C.
Janet S. Baer, Esquire
KIRKLAND & ELLIS LLP
200 East Randolph Drive
Chicago, IL 60601
Telephone: (312) 861-2000
Facsimile: (312) 861-2200

Official Committee of Unsecured
Creditors*

Michael R. Lastowski, Esquire
DUANE MORRIS LLP
1100 North Market Street, Suite 1200
Wilmington, DE 19801
Telephone: (302) 657-4942
Facsimile: (302) 657-4901

* None of the Official Committees participated in briefing in the Bankruptcy Court.

Official Committee of Property Damage
Claimants*

Lewis Kruger, Esquire
STROOCK & STROOCK & LAVAN LLP
180 Maiden Lane
New York, NY 10038
Telephone: (212) 806-5400
Facsimile: (212) 806-6006

Official Committee of Personal Injury
Claimants*

Scott L. Baena, Esquire
Richard M. Dunn, Esquire
BILXIN SUMBERG DUNN BAENA PRICE &
AXELROD
2500 First Union Financial Center
200 South Biscayne Blvd.
Miami, FL 22131-2236
Telephone: (305) 374-7580
Facsimile: (305) 374-7593

Official Committee of Equity Holders*

Peter Van N. Lockwood, Esquire
CAPLIN & DRYSDALE, CHARTERED
One Thomas Circle, NW
Washington, DC 20005
Telephone: (202) 862-5000
Facsimile: (202) 429-3301

Matthew G. Zaleski, III, Esquire
CAMPBELL & LEVINE
800 King Street, Suite 300
Wilmington, DE 19801
Telephone: (302) 426-1900
Facsimile: (302) 426-9947

Teresa K.D. Currier, Esquire
KLETT ROONEY LIEBER & SCHORLING
1000 West Street, Suite 1410
Wilmington, DE 19801
Telephone: (302) 552-4220
Facsimile: (302) 552-4295

Philip Bentley, Esquire
KRAMER LEVIN NAFTALIS & FRANKEL LLP
1177 Avenue of the Americas
New York, NY 10036
Telephone: (212) 715-9100
Facsimile: (212) 715-8000

U.S. Trustee

Frank J. Perch, Esquire
OFFICE OF THE UNITED STATES TRUSTEE
844 N. King Street
Wilmington, DE 19801
Telephone: (302) 573-6491
Facsimile: (302) 573-6497

Dated: October 3, 2005

LANDIS RATH & COBB LLP



Richard S. Cobb (#3157)
Megan N. Harper (#4103)
919 Market Street, Suite 600
P.O. Box 2087
Wilmington, DE 19899
Telephone: (302) 467-4400
Facsimile: (302) 467-4450

Attorneys for PacifiCorp and the Van Cott Bagley Cornwall & McCarthy 401(k) Profit Sharing Plan

-and-

MABEY & MURRAY LC
Steven J. McCardell, Esquire
Jared L. Inouye, Esquire
1000 Kearns Building
136 South Main Street
Salt Lake City, UT 84101-1685
Telephone: (801) 320-6700
Facsimile: (801) 359-8256

Attorneys for PacifiCorp

-and-

VANCOTT, BAGLEY, CORNWALL &
MCCARTHY
J. Robert Nelson, Esquire
50 South Main Street
Salt Lake City, UT 84144-0450
Telephone: (801) 237-0270
Facsimile: (801) 534-0058

Attorneys for the Van Cott Bagley Cornwall &
McCarthy 401(k) Profit Sharing Plan

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
W.R. GRACE & CO., et al.,) Case No. 01-01139 (JKF)
Debtors.) (Jointly Administered)
)

DENY/WO
**ORDER GRANTING PACIFICORP AND THE VANCOTT BAGLEY
CORNWALL & MCCARTHY 401(K) PROFIT SHARING PLAN'S
MOTION FOR LEAVE TO FILE LATE PROOFS OF CLAIM**

THIS matter coming before the Court on the Motion of PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(k) Profit Sharing Plan (the "VanCott Plan") pursuant to 11 U.S.C. § 105(a) and Rule 9006(b) of the Federal Rules of Bankruptcy Procedure, for leave to file a late proof of claim (the "Motion"); and the Court having reviewed the Motion and all other pleadings related thereto, and otherwise being fully advised in the premises of the Motion; and the Court having found that (i) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (ii) this is a core matter pursuant to 28 U.S.C. § 157(b), (iii) Notice of the Motion was sufficient under the circumstances, and (iv) good cause exists to grant the relief requested by the Motion, now, therefore, for the reasons more fully set forth in the record of the hearing on the Motion,

IT IS HEREBY ORDERED THAT:

DENIED

1. The Motion is ~~GRANTED~~; and
2. ~~PacifiCorp and the VanCott Plan are hereby allowed thirty days (30) from the date of the entry of this Order to each file a proof of claim with the Debtors' claims agent, Rust~~

The Court has reviewed the briefs, response briefs, reply brief, all exhibits and considered the arguments of

DKT. NO. 9488
Entered 9-22-05
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counsel. The court agrees with and adopts Consulting, Inc., which claims shall be deemed timely filed notwithstanding the Bar Date of
March 31, 2005, previously set by this Court.

Signed this 20 day of Sept, 2005.

the reasoning in Debtor's Brief (D.I. 7746) and
Response (D.I. 8283). Excusable neglect has
not been established Judith K. Fitzgerald

HON. JUDITH K. FITZGERALD
UNITED STATES BANKRUPTCY COURT JUDGE